



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: WISCONSIN DELLS MUNICIPAL WATER UTILITY

Principal Office: 300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

I DALE DARLING of  
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CITY CLERK-TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WISCONSIN DELLS MUNICIPAL WATER UTILITY**Utility Address:** 300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965**When was utility organized?** 12/31/1894**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** DALE D DARLING**Title:** CITY CLERK-TREASURER**Office Address:**300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965**Telephone:** (608) 254 - 2012 EXT 403**Fax Number:** (608) 254 - 7329**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** JAMES BLOCK CPA**Title:****Office Address:** JOHNSON BLOCK & CO., INC.6314 ODANA ROAD  
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@chorus.net

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JOHNSON BLOCK & CO., INC.**Title:****Office Address:** JOHNSON BLOCK & CO., INC.6314 ODANA ROAD  
MADISON, WI 53719**Telephone:** (608) 274 - 2002**Fax Number:** (608) 274 - 4320**E-mail Address:** jblock@chorus.net**Date of most recent audit report:** 5/21/1998**Period covered by most recent audit:** 1997

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MICHAEL T HORKAN**Title:** DIRECTOR OF PUBLIC WORKS/CITY ENGINEER**Office Address:**300 LACROSSE STREET  
WISCONSIN DELLS, WI 53965**Telephone:** (608) 253 - 2542 EXT 407**Fax Number:** (608) 254 - 7329**E-mail Address:**

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**Name of utility commission/committee:**    Public Works Committee

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**Names of members of utility commission/committee:**

BEN BORCHER, ALDERMAN

CRAIG CASEY, MAYOR

WALTER WIMANN, ALDERMAN

ED WOJNICZ, ALDERMAN

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	475,087	472,384	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	224,320	202,101	<b>2</b>
Depreciation Expense (403)	63,930	62,503	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	87,630	86,791	<b>5</b>
<b>Total Operating Expenses</b>	<b>375,880</b>	<b>351,395</b>	
<b>Net Operating Income</b>	<b>99,207</b>	<b>120,989</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>99,207</b>	<b>120,989</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	264	964	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	12,117	13,759	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>12,381</b>	<b>14,723</b>	
<b>Total Income</b>	<b>111,588</b>	<b>135,712</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>111,588</b>	<b>135,712</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	50,804	60,137	<b>14</b>
Amortization of Debt Discount and Expense (428)	1,185	1,284	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	11,250	1,125	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>63,239</b>	<b>62,546</b>	
<b>Net Income</b>	<b>48,349</b>	<b>73,166</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	574,217	521,146	<b>20</b>
Balance Transferred from Income (433)	48,349	73,166	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	44,620	20,095	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>577,946</b>	<b>574,217</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest on bank deposits	12,117	5
<b>Total (Acct. 419):</b>	12,117	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	44,620	11
<b>Total (Acct. 436)--Debit:</b>	44,620	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	464				<b>464</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll	85				<b>85</b>	<b>3</b>
Materials	115				<b>115</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>	
<b>Net income (or loss)</b>	<b>264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>264</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	475,087	0	0	0	<b>475,087</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>475,087</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>475,087</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	110,878		<b>110,878</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing	85		<b>85</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	4,932		<b>4,932</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>115,895</b>	<b>0</b>	<b>115,895</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,575,977	3,420,918	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	858,468	818,897	<b>2</b>
<b>Net Utility Plant</b>	<b>2,717,509</b>	<b>2,602,021</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	34,536	49,348	<b>6</b>
Special Funds (125)	92,428	144,291	<b>7</b>
<b>Total Other Property and Investments</b>	<b>126,964</b>	<b>193,639</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	61,014	73,519	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	32,126	0	<b>11</b>
Other Accounts Receivable (143)	50	835	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	50,186	64,606	<b>14</b>
Materials and Supplies (150)	18,289	18,240	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>161,665</b>	<b>157,200</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	4,892	6,077	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>4,892</b>	<b>6,077</b>	
<b>Total Assets and Other Debits</b>	<b>3,011,030</b>	<b>2,958,937</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	111,718	111,718	<b>21</b>
Appropriated Earned Surplus (215)	188,911	144,291	<b>22</b>
Unappropriated Earned Surplus (216)	577,946	574,217	<b>23</b>
<b>Total Proprietary Capital</b>	<b>878,575</b>	<b>830,226</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	510,000	555,000	<b>24</b>
Advances from Municipality (223)	225,000	225,000	<b>25</b>
Other Long-Term Debt (224)	0	151,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>735,000</b>	<b>931,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,770	4,678	<b>28</b>
Payables to Municipality (233)	155,890	113,924	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	216,289	135,528	<b>31</b>
Interest Accrued (237)	19,235	12,397	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>393,184</b>	<b>266,527</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,004,271	931,184	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>3,011,030</b>	<b>2,958,937</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	3,575,977	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	<b>3,575,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	858,468	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	<b>858,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,717,509</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	818,897				<b>818,897</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	63,930				<b>63,930</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,141				<b>4,141</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	300				<b>300</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>68,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,371</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	28,800				<b>28,800</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>28,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,800</b>	<b>19</b>
<b>Balance End of Year</b>	<b>858,468</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>858,468</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	18,289	18,240	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>18,289</b>	<b>18,240</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Mortgage Revenue Bond - 1986	1,185	428	4,892	1
<b>Total</b>			<b>4,892</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	111,718	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>111,718</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Mortgage Revenue Bonds	04/01/1986	04/01/2006	8.10%	510,000	1
<b>Total Bonds (Account 221):</b>				<b>510,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
Advance from Electric Utility	01/01/1997	12/01/2008	5.00%	225,000	1
<b>Total for Account 223</b>				<b>225,000</b>	
<b>Other Long-Term Debt (224)</b>					
Industrial Park Notes	12/01/1988	12/01/1998	7.35%	0	2
Bridge Notes	05/01/1991	05/01/2006	6.75%	0	3
<b>Total for Account 224</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	135,528	1
<b>Accruals:</b>		
Charged water department expense	87,630	2
Charged electric department expense		3
Charged sewer department expense	1,917	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>89,547</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	8,216	7
PSC Remainder Assessment	570	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>8,786</b>	
<b>Balance end of year</b>	<b>216,289</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Revenue Bonds	11,113	41,817	42,695	10,235	1
<b>Subtotal</b>	<b>11,113</b>	<b>41,817</b>	<b>42,695</b>	<b>10,235</b>	
<b>Advances from Municipality (223)</b>					
Electric Utility - 1997	0	11,250	2,250	9,000	2
<b>Subtotal</b>	<b>0</b>	<b>11,250</b>	<b>2,250</b>	<b>9,000</b>	
<b>Other Long-Term Debt (224)</b>					
Notes 1988	458	5,053	5,511	0	3
Note - 1991	826	3,934	4,760	0	4
<b>Subtotal</b>	<b>1,284</b>	<b>8,987</b>	<b>10,271</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>12,397</b>	<b>62,054</b>	<b>55,216</b>	<b>19,235</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	931,184	0	0	0	0	<b>931,184</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	17,467					<b>17,467</b>	<b>2</b>
For Mains	55,620					<b>55,620</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,004,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,004,271</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Deferred Special Assessments	34,536	2
<b>Total (Acct. 124):</b>	<b>34,536</b>	
<b>Special Funds (125):</b>		
Bond Reserve	92,428	3
<b>Total (Acct. 125):</b>	<b>92,428</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	32,126	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>32,126</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	50	10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>50</b>	
<b>Receivables from Municipality (145):</b>		
General fund - tax roll	18,266	12
Sewer Utility - meter costs	17,470	13
Electric Utility - reimbursement	14,450	14
<b>Total (Acct. 145):</b>	<b>50,186</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<hr/>		
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<hr/>		
<b>Payables to Municipality (233):</b>		
General fund - construction advance and year end payroll	155,890	18
<b>Total (Acct. 233):</b>	<b>155,890</b>	
<hr/>		
<b>Other Deferred Credits (253):</b>		
NONE		19
<b>Total (Acct. 253):</b>	<b>0</b>	
<hr/>		

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	3,498,447	0	0	0	<b>3,498,447</b>	<b>1</b>
Materials and Supplies	18,264	0	0	0	<b>18,264</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	838,682	0	0	0	<b>838,682</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	967,727	0	0	0	<b>967,727</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,710,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,710,302</b>	
Net Operating Income	99,207	0	0	0	<b>99,207</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.80%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.80%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	111,718	1
Appropriated Earned Surplus	166,601	2
Unappropriated Earned Surplus	576,081	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>854,400</b>	
<b>Net Income</b>		
Net Income	48,349	5
<b>Percent Return on Proprietary Capital</b>	<b>5.66%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

## FINANCIAL SECTION FOOTNOTES

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Signature Page (Page ii)

### COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council  
City of Wisconsin Dells  
Wisconsin Dells, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Wisconsin Dells as of December 31, 1998, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements of the Wisconsin Public Service Commission, and is not intended to be a complete presentation in conformity with generally accepted accounting principles.

This report is intended solely for the information and use of the management of the City of Wisconsin Dells and the Wisconsin Public Service Commission, and should not be used for any other purpose.

Johnson Block & Company, Inc.  
Madison, Wisconsin

March 13, 1999

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

July 29, 1999

Mr. Dale D. Darling, City Clerk Treasurer  
Wisconsin Dells Municipal Water Utility  
300 La Crosse Street  
Wisconsin Dells, WI 53965-1568

1998 Analytical Review DWCCA-6620-ELE

Dear Mr. Darling:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

1. During our review, we noted that the 6 and 8 inch meters reported on page W-17 have not been tested as often as is required by Wis. Admin. Code § PSC 185.76 in either 1997 or 1998. Please make an effort to test the 6 and 8 inch meters in compliance with the Code. The water loss reported on page W-10 is significant enough that this may be having an effect.

2. During our review, we noted \$1,783 reported in Account 311, Structures and Improvements, pages W-8 and W-9. This amount should be reclassified to Account 310, Land and Land Rights. Please reclassify this amount and correct your 1998 annual report Water Utility Plant in Service schedule accordingly.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\July 29 1999 rev letters e.doc

cc: Mayor Craig Casey

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	465,985	1
<b>Total Sales of Water</b>	<b>465,985</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	0	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	4,650	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,452	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>9,102</b>	
<b>Total Operating Revenues</b>	<b>475,087</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	10,469	8
Pumping Expenses (620-625)	31,810	9
Water Treatment Expenses (630-635)	31,822	10
Transmission and Distribution Expenses (640-655)	59,053	11
Customer Accounts Expenses (901-904)	27,667	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	63,499	14
<b>Total Operation and Maintenance Expenses</b>	<b>224,320</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	63,930	15
Amortization Expense (404-407)		16
Taxes (408)	87,630	17
<b>Total Other Operating Expenses</b>	<b>151,560</b>	
<b>Total Operating Expenses</b>	<b>375,880</b>	
<b>NET OPERATING INCOME</b>	<b>99,207</b>	



**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	903	49,347	111,173	4
Commercial	404	141,621	207,529	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,307</b>	<b>190,968</b>	<b>318,702</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1,328		140,290	8
Other Sales to Public Authorities (464)	21	3,501	6,993	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,656</b>	<b>194,469</b>	<b>465,985</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	140,290	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>140,290</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
Rent of tower	4,650	8
<b>Total Rents from Water Property (472)</b>	<b>4,650</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,452	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>4,452</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	10,469	4
<b>Total Source of Supply Expenses</b>	<b>10,469</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	4,240	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	16,358	7
Operation Supplies and Expenses (623)	4,801	8
Maintenance of Pumping Plant (625)	6,411	9
<b>Total Pumping Expenses</b>	<b>31,810</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	6,493	10
Chemicals (631)	25,329	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>31,822</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	8,089	14
Operation Supplies and Expenses (641)	3,174	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,066	16
Maintenance of Mains (651)	24,048	17
Maintenance of Services (652)	8,378	18
Maintenance of Meters (653)	6,976	19
Maintenance of Hydrants (654)	7,207	20
Maintenance of Other Plant (655)	115	21
<b>Total Transmission and Distribution Expenses</b>	<b>59,053</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,992	<b>22</b>
Accounting and Collecting Labor (902)	24,255	<b>23</b>
Supplies and Expenses (903)	420	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>27,667</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	11,358	<b>27</b>
Office Supplies and Expenses (921)	8,848	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	2,351	<b>30</b>
Property Insurance (924)	2,706	<b>31</b>
Injuries and Damages (925)	4,510	<b>32</b>
Employee Pensions and Benefits (926)	29,741	<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	343	<b>35</b>
Transportation Expenses (933)	3,126	<b>36</b>
Maintenance of General Plant (935)	516	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>63,499</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>224,320</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		80,761	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,917	<b>2</b>
<b>Net property tax equivalent</b>		<b>78,844</b>	
Social Security		8,216	<b>3</b>
PSC Remainder Assessment		570	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>87,630</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia	Sauk			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.203000	0.205000			3
County tax rate	mills		3.629000	4.194000			4
Local tax rate	mills		8.492000	8.562000			5
School tax rate	mills		10.890000	10.981000			6
Voc. school tax rate	mills		1.504000	1.517000			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>24.718000</b>	<b>25.459000</b>			10
Less: state credit	mills		1.825000	1.915000			11
<b>Net tax rate</b>	mills		<b>22.893000</b>	<b>23.544000</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.492000</b>	<b>8.562000</b>			14
<b>Combined School Tax Rate</b>	mills		<b>12.394000</b>	<b>12.498000</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>20.886000</b>	<b>21.060000</b>			17
<b>Total Tax Rate</b>	mills		<b>24.718000</b>	<b>25.459000</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.844971</b>	<b>0.827212</b>			19
<b>Total tax net of state credit</b>	mills		<b>22.893000</b>	<b>23.544000</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>19.343927</b>	<b>19.475888</b>			21
Utility Plant, Jan. 1	\$	<b>3,420,918</b>	2,292,015	1,128,903			22
Materials & Supplies	\$	<b>18,240</b>	18,240	0			23
<b>Subtotal</b>	\$	<b>3,439,158</b>	<b>2,310,255</b>	<b>1,128,903</b>			24
Less: Plant Outside Limits	\$	<b>0</b>	0	0			25
<b>Taxable Assets</b>	\$	<b>3,439,158</b>	<b>2,310,255</b>	<b>1,128,903</b>			26
Assessment Ratio	dec.		0.983987	0.975867			27
<b>Assessed Value</b>	\$	<b>3,374,920</b>	<b>2,273,261</b>	<b>1,101,659</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>19.343927</b>	<b>19.475888</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>65,430</b>	<b>43,974</b>	<b>21,456</b>			30
Tax Equivalent per 1994 PSC Report	\$	80,761					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>80,761</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,783		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	155,794	14,290	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>157,577</b>	<b>14,290</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	26,030		12
Structures and Improvements (321)	285,694	138	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	128,649	14,149	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,835		20
<b>Total Pumping Plant</b>	<b>454,208</b>	<b>14,287</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,518		23
<b>Total Water Treatment Plant</b>	<b>25,518</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,200		24
Structures and Improvements (341)	0		25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,783	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			170,084	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>171,867</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			26,030	12
Structures and Improvements (321)			285,832	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	6,000		136,798	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,835	20
<b>Total Pumping Plant</b>	<b>6,000</b>	<b>0</b>	<b>462,495</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			25,518	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>25,518</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			2,200	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	534,867		26
Transmission and Distribution Mains (343)	1,665,671	119,870	27
Fire Mains (344)	0		28
Services (345)	214,490	14,951	29
Meters (346)	162,472	8,359	30
Hydrants (348)	131,001	10,915	31
Other Transmission and Distribution Plant (349)	1,181		32
<b>Total Transmission and Distribution Plant</b>	<b>2,711,882</b>	<b>154,095</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	13,698	1,187	35
Computer Equipment (391.1)	790		36
Transportation Equipment (392)	44,228		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	11,641		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,376		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>71,733</b>	<b>1,187</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,420,918</b>	<b>183,859</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,420,918</b>	<b>183,859</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			534,867	26
Transmission and Distribution Mains (343)	18,800		1,766,741	27
Fire Mains (344)			0	28
Services (345)			229,441	29
Meters (346)	4,000		166,831	30
Hydrants (348)			141,916	31
Other Transmission and Distribution Plant (349)			1,181	32
<b>Total Transmission and Distribution Plant</b>	<b>22,800</b>	<b>0</b>	<b>2,843,177</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			14,885	35
Computer Equipment (391.1)			790	36
Transportation Equipment (392)			44,228	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			11,641	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			1,376	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>72,920</b>	
<b>Total utility plant in service directly assignable</b>	<b>28,800</b>	<b>0</b>	<b>3,575,977</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>28,800</b>	<b>0</b>	<b>3,575,977</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,732	11,732	1
February			10,983	10,983	2
March			12,437	12,437	3
April			14,027	14,027	4
May			22,255	22,255	5
June			24,196	24,196	6
July			34,542	34,542	7
August			32,403	32,403	8
September			21,944	21,944	9
October			15,028	15,028	10
November			11,370	11,370	11
December			11,007	11,007	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>221,924</b>	<b>221,924</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				500	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				221,424	16
Less: Water sold				194,469	17
Losses and unaccounted for				26,955	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,357	21
Date of maximum: 8/2/1998					22
Cause of maximum:					23
Influx of population due to tourism					
Minimum gallons pumped by all methods in any one day during reporting year				143	24
Date of minimum: 11/20/1998					25
Total KWH used for pumping for the year				316,400	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
ILLINOIS AVE	1	395	12	676,800	Yes	<b>1</b>
ILLINOIS AVE	2	390	10	619,200	No	<b>2</b>
WASHINGTON AVE & RACE ST	3	454	15	835,200	Yes	<b>3</b>
HWY H (SAUK COUNTY)	4	200	15	864,000	Yes	<b>4</b>
UNITY AVE (SAUK COUNTY)	5	410	17	1,728,000	Yes	<b>5</b>
MICHIGAN AVE & HWY 13	6	400	18	676,000	Yes	<b>6</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #1	WELL #2	WELL #3	<b>1</b>
Location	COLUMBIA COUNTY	COLUMBIA COUNTY	COLUMBIA COUNTY	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1910	1910	1953	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	460	450	560	<b>8</b>
Pump Motor or Standby Engine Mfr	GE	G.E.	U.S.	<b>10</b>
Year Installed	1910	1910	1953	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	40	60	60	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #4	WELL #5	WELL #6	<b>14</b>
Location	SAUK COUNTY	SAUK COUNTY	COLUMBIA COUNTY	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>18</b>
Year Installed	1972	1987	1990	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	600	950	500	<b>21</b>
Pump Motor or Standby Engine Mfr	G.E.	L.R. WESTERN	NEWMAN	<b>23</b>
Year Installed	1972	1987	1990	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	60	80	75	<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TANK #1	TANK #2	TANK #3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	4
				5
Year constructed	1922	1930	1972	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	188	188	89	10
Total capacity in gallons	80,000	200,000	300,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	15
				16
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	21
				22
Is water fluoridated (yes, no)?	Y	Y	Y	23
				24
				25



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	TANK #4		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1990		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	184		10
			11
Total capacity in gallons	300,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	288	0	0	0	288	1
M	D	3.000	876	0	876	0	0	2
M	D	4.000	8,720	0	0	0	8,720	3
M	D	6.000	61,727	112	895	0	60,944	4
M	D	8.000	36,712	4,154	0	0	40,866	5
P	D	8.000	640	0	0	0	640	6
M	D	10.000	18,163	0	0	0	18,163	7
M	D	12.000	13,096	0	0	0	13,096	8
Total Within Municipality			140,222	4,266	1,771	0	142,717	
Total Utility			140,222	4,266	1,771	0	142,717	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	602	0	0	0	602		1
M	1.000	171	29	0	0	200		2
M	1.500	10	1	0	0	11		3
M	2.000	372	1	0	0	373		4
M	3.000	1	0	0	0	1		5
M	4.000	17	1	0	0	18		6
M	6.000	6	0	0	0	6		7
M	8.000		1			1		8
<b>Total Utility</b>		<b>1,179</b>	<b>33</b>	<b>0</b>	<b>0</b>	<b>1,212</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,109	72	29	(4)	1,148	230	1
0.750	1	1	0	3	5	1	2
1.000	117	5	3	(1)	118	25	3
1.250	4	0	0	2	6	0	4
1.500	30	3	2	0	31	4	5
2.000	50	0	0	(1)	49	4	6
3.000	17	0	1	0	16	2	7
4.000	8	0	1	1	8	1	8
6.000	4	0	0	0	4	1	9
8.000	2	0	0	0	2	0	10
<b>Total:</b>	<b>1,342</b>	<b>81</b>	<b>36</b>	<b>0</b>	<b>1,387</b>	<b>268</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	887	229	0	3	0	29	1,148	1
0.750	0	2	0	0	0	3	5	2
1.000	23	80	0	6	0	9	118	3
1.250	0	6	0	0	0	0	6	4
1.500	1	29	0	1	0	0	31	5
2.000	0	45	0	4	0	0	49	6
3.000	0	15	0	1	0	0	16	7
4.000	0	7	0	1	0	0	8	8
6.000	0	0	0	4	0	0	4	9
8.000	0	0	0	2	0	0	2	10
<b>Total:</b>	<b>911</b>	<b>413</b>	<b>0</b>	<b>22</b>	<b>0</b>	<b>41</b>	<b>1,387</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	221	5			226	2
<b>Total Fire Hydrants</b>	<b>221</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>226</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 226

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account 902 - The city revised salary allocations in 1998 to more accurately reflect the work load.

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### Water Utility Plant in Service (Page W-08)

dollars in account 311 transferred to account 310.    7/22/99 ele

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### Water Mains (Page W-15)

Main replacements were financed by the utility.  
New mains were paid for by the developer.

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### Water Services (Page W-16)

Developer installed and paid for 27 new services. Amount capitalized and reported as contributions in aid of construction was \$13,150.  
Cost of installation of remaining new services was charged to customers.

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